

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 650 Section 650.110 Incorporation of Use Tax Regulations by Reference</b>
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**TITLE 86: REVENUE**

**PART 650  
COUNTY WATER COMMISSION USE TAX**

**Section 650.110 Incorporation of Use Tax Regulations by Reference**

To avoid needless repetition, the substance and provisions of all Use Tax Regulations (86 Ill. Adm. Code 150), (whether characterized as Rules, Articles, Subparts, Sections, or by some other designation), which are now in effect or which may hereafter be amended or promulgated, except Subpart A as it pertains to subject matter and rate; Subpart G as it pertains to registration of out-of-State retailers; Subpart M as it pertains to retailers and the use of a credit memorandum to discharge State or municipal tax liabilities, are incorporated herein by reference and made a part hereof.